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by others stronger from a scientific point of view, and equally suitable for the practical needs of their own time."

I. W. HOWERTH.

The Income Tax in the Commonwealths of the United States.

By DELOS O. KINSMAN. [Publications of the American Economic Association, Third Series, Vol. IV, No. 4.] New York: The Macmillan Co., 1903. 8vo, pp. vi + 128.

A USEFUL compilation of the facts in regard to the history of the income tax in the commonwealths of the United States, done with apparent care and for the most part with reference to original sources.

On the basis of these facts the author concludes "that the state income tax has been a failure, due to the failure of administration, which in turn may be attributed to four causes—the method of self-assessment, the indifference of state officials, the persistent effort of the taxpayers to evade the tax, and the nature of the income."

The author further concludes that the income tax is likely to continue to prove a failure so long as it is necessary to resort to the method of self-assessment.

J. G. THOMPSON.

Introduction to Economics. By HENRY ROGER SEAGER. New York: Henry Holt & Co., 1904. 8vo, pp. xxi + 565.

WITH regard to a task as difficult as that which Professor Seager has set himself, to ascribe even moderate success is high praise. It is, however, easy to carry commendation much farther than this; in almost all respects this new manual is all that a book of the sort ought to be—thoroughly modern in doctrine; wide in sympathy; marvelously deft in avoiding offense and in touching lightly on contested points, yet in all cases calling both instructor and pupil to face fairly the point in question; clear, sprightly, and stimulating in style and in manner of presentation. And all the while there is room for the instructor and for his initiative and individuality. No teacher inferior in training or wanting in class-room skill would better attempt this book.

Few reservations need be made in the reviewer's general verdict of praise. Professor Seager's text is obviously not adapted to second-